



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



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July 7, 2012

Gregory Hayes
Commissioner of Forestry
1415 N. 13th Street
Saint Louis, MO 63106

RE: Follow-up Review of St. Louis Works - Street Tree Planting Program Audit
Report Observation (Project # 2012-F4)

Dear Mr. Hayes:

The Internal Audit Section has conducted a limited follow-up review on the St. Louis Works-Street Tree Planting program Audit Report, for the period July 1, 2008 through September 30, 2009 (Project #2010-18). A limited follow-up review does not necessarily involve detailed testing or verification but instead relies on communication with the department management and staff, as well as limited observations.

This follow-up review was made under authorization contained in Article XV, Section 2 of the Charter of St. Louis, as revised, and conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*.

The purpose of this follow-up review is to determine the status of the observations made in the report issued June 3, 2010 as of June 30, 2012.

It was determined that the following observation has been **resolved**:

Opportunity To Improve Control Over Payroll Time Reporting

The Forestry division has implemented the use of time clock and cards to ensure accuracy of timekeeping records. An addendum has been prepared to the Payroll process charging the Supervisors the responsibility of ensuring accuracy at all times with all payroll reporting documents including time cards prior to signing off.

Supervisors are also required to reconcile the daily attendance reports, attendance reports and time cards information. Disciplinary action will be taken on any Supervisor not complying with the directives.